



## INDEPENDENT AUDITOR'S REPORT

We have audited the accompanied financial statement of "DIYA FOUNDATION", Loharghat, Kamrup (Rural) Assam. Pin 781120 which comprises of the Balance Sheet as at 31<sup>st</sup> March 2021, and the income and expenditure account for the year ended.

### *Management's Responsibility for the financial Statements*

Management is responsible for the preparation of these financial statements in accordance with Meghalaya Societies Registration Act, XII of 1983. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

- Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## Opinion

In our opinion and to the best of our information and according to the explanations given to us the financial statements of Diya Foundation for the year ended 31<sup>st</sup> March 2020 are prepared, in all material respects, in accordance with

- (i) in the case of the balance sheet, of the state and affairs of the society as at 31<sup>st</sup> March, 2021, and
- (ii) in the case of the income and expenditure account, of the excess of the surplus over expenditure for the year ended on that date.
- (iii) In the case of the Receipts & Payment Account, the total amount of Receipt & Payment made during the year ended on that date.

Date: 10.09.2021

Place: Guwahati

In terms of our Report of even date

**For D. Das & Associates**

Chartered Accountants



A handwritten signature in blue ink, appearing to read "Kishore Baishya".

(CA. Kishore Baishya)

Partner

Membership No :305230

UDIN : 21305230AAAAGT7187

**DIYA FOUNDATION**

LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120 ( Head Office)

THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015 (Registered Office)

**BALANCE SHEET AS ON 31ST MARCH 2021**

PARTICULARS	NOTES	Rupees as at 31/03/2021	Rupees as at 31/03/2020
<b>A LIABILITIES :</b>			
1. General Fund	1	1,23,728.63	40,330.89
<b>2. Assets Fund</b>			
Fixed Assets (Foreign Grants)	2	3,38,194.00	2,64,128.00
Fixed Assets ( National Grant)	3	1,24,812.00	59,123.00
<b>3. Corpus Fund</b>			
Donation For land Purchase		60,000.00	60,000.00
<b>4. Current Liabilities</b>			
Loan From Keisham	4	50,000.00	50,000.00
Loan From RGVN	4	1,01,659.00	1,01,659.00
Unspent Grant In Aid (Foreign)	5	24,24,283.72	20,06,756.00
Unspent Grant In Aid (National)	6	4,31,354.76	-
Irrigation Development Fund (IDF)	7	17,900.00	84,210.00
Expense Payable PHF		1,50,000.00	60,155.00
Expense Payable (VDVK Under MFP)		10,537.00	
Expense Payable Selco Foundation			29,596.00
<b>TOTAL (A)</b>		<b>38,32,469.11</b>	<b>27,55,957.89</b>
<b>B ASSETS :</b>			
<b>1.Non - Current Assets</b>			
<b>Fixed Assets</b>			
FC Fixed Assets	8	3,38,194.00	2,64,128.00
Own Fixed Assets	9	3,10,241.00	2,43,604.00
National Grant Fixed Assets	10	49,455.00	59,123.00
<b>2. Current Assets, Loan &amp; Advance</b>			
Loan To Piggery Beneficiary	11	-	12,467.00
Tax Deduction At Source	12	38,024.00	38,024.00
Loan & Advance		13.00	6,073.00
Cash In Hand	13	8,289.00	19,713.00
Cash At Bank	14	30,88,253.11	21,12,825.89
<b>TOTAL (B)</b>		<b>38,32,469.11</b>	<b>27,55,957.89</b>

Secretary  
DiYA Foundation

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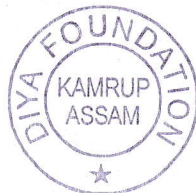


For D. Das & Associates  
Chartered Accountants

(CA Kishore Baishya)  
Partner

(Membership No. :305230)

Date : 10/ 09 / 2021  
Place : Guwahati



UDIN :21305230AAAAGT7187

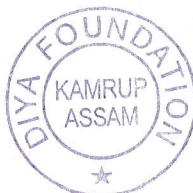
**DIYA FOUNDATION**

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THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015 (Registered Office)

**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021**

Notes	Particulars	As at	As at
		31 / 03 / 2021	31 / 03 / 2020
		Rs.	Rs.
<b>1</b>	<b><u>General Fund</u></b>		
	Opening Balance	40,330.89	38,826.01
	Add/Less: Surplus / (Deficit) for The Year	83,397.74	1,504.88
		<b>1,23,728.63</b>	<b>40,330.89</b>
<b>2</b>	<b><u>Fixed Assets (Foreign Grants)</u></b>		
	Gross value of Fixed Assets	2,64,218.00	2,43,476.00
	Add: Addition	1,46,500.00	78,900.00
		4,10,718.00	3,22,376.00
	Less: Depreciation During The Year	(72,524.00)	(58,158.00)
	Net Value Of Fixed Assets After Depreciation	<b>3,38,194.00</b>	<b>2,64,218.00</b>
<b>3</b>	<b><u>a) Fixed Assets (National Grants (APPI))</u></b>		
	Gross value of Fixed Assets	-	-
	Add: Addition	95,650.00	-
	Less: Depreciation During The Year	(20,293.00)	-
	Net Value Of Fixed Assets After Depreciation	<b>75,357.00</b>	<b>-</b>
	<b><u>b) Fixed Assets (National Grants (SDTT))</u></b>		
	Gross value of Fixed Assets	59,123.00	68,822.00
	Add: Addition	-	-
			68,822.00
	Less: Depreciation During The Year	(9,668.00)	(9,699.00)
	Net Value Of Fixed Assets After Depreciation	<b>49,455.00</b>	<b>59,123.00</b>
	<b>Total ( a + b)</b>	<b>1,24,812.00</b>	<b>59,123.00</b>
<b>4</b>	<b><u>Loan From RGVN</u></b>		
	Opening Balance	1,01,659.00	1,01,659.00
	Less: Repayment	-	-
		<b>1,01,659.00</b>	<b>1,01,659.00</b>
<b>5</b>	<b><u>Unspent Grant In Aid (Foreign)</u></b>		
	<b><u>a) Grant From NFI</u></b>		
	Opening Balance	-	12,215.57
	Grant Received During current period	-	-
	Add: Interest	-	-
	Less : Grant utilized	-	(11,787.82)
	Less: Bank Charge	-	-
	Less: Transfer To THF Grant Amount	-	(427.75)
	<b>Total (a)</b>	<b>-</b>	<b>-</b>

*[Signature]*  
 Secretary  
 DiYA Foundation



**DIYA FOUNDATION**

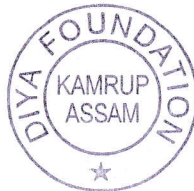
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**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021**

Notes	Particulars	As at	As at
		31 / 03 / 2021	31 / 03 / 2020
		Rs.	Rs.
	<b><u>b) Grant From NFI-THF</u></b>		
	Opening Balance	10,180.37	98,864.78
	Grant Received During cuurent period		4,16,878.00
	Add: Interest	193.00	2,583.00
	Add: Transfer From NFI Grant		427.75
	Less : Grant utilized		(5,08,500.00)
	Less: Bank Charge	(104.76)	(73.16)
	Less: Grant In Aid Refund to NFI	(10,268.61)	
	<b>Total (b)</b>	<b>-</b>	<b>10,180.37</b>
	<b><u>c) Grant Receive From Centre For Catalyzing Change</u></b>		
	Opening Balance	2,814.69	4,957.76
	Grant Received During cuurent period	17,62,634.00	8,31,645.00
	Add: Interest	5,028.00	971.00
	Less : Grant utilized	(17,67,267.00)	(8,34,755.00)
	Less: Bank Charge	(204.19)	(4.07)
	<b>Total (c)</b>	<b>3,005.50</b>	<b>2,814.69</b>
	<b><u>d) Grant Receive from Paul Hamlyn Foundation</u></b>		
	Opening Balance	4,83,943.93	2,14,825.87
	Grant Received During cuurent period	74,41,900.00	27,42,855.00
	Add: Interest	83,978.00	26,527.00
	Less : Grant utilized	(55,87,199.00)	(25,00,148.00)
	Less: Bank Charge	(1,344.71)	(115.94)
	<b>Total (d)</b>	<b>24,21,278.22</b>	<b>4,83,943.93</b>
	<b><u>e) Grant Receive from Selco Foundation</u></b>		
	Opening Balance	6,02,435.99	
	Grant Received During cuurent period	-	7,48,000.00
	Add: Interest	2,385.00	4,515.00
	Less : Grant utilized	(6,04,751.00)	(1,50,053.00)
	Less: Bank Charge	(69.99)	(26.01)
	<b>Total (e)</b>	<b>(0.00)</b>	<b>6,02,435.99</b>

  
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NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021

Notes	Particulars	As at	As at
		31/03/2021	31/03/2020
		Rs.	Rs.
	<b><u>f) Grant Receive from CINI under Sustain Plus</u></b>		
	Opening Balance	9,07,381.02	
	Grant Received During cuurent period	17,88,000.00	10,00,000.00
	Add: Interest	9,228.00	3,664.00
	Less : Grant utilized	(27,04,607.00)	(96,252.00)
	Less: Bank Charge	(2.02)	(30.98)
	<b>Total (f)</b>	<b>0.00</b>	<b>9,07,381.02</b>
	<b>Total (a + b + c + d + e + f)</b>	<b>24,24,283.72</b>	<b>20,06,756.00</b>
6	<b>Unspent Grant In Aid (National)</b>		
	<b><u>a) Grant Receive From The ANI</u></b>		
	Opening Balance	-	20,115.00
	Grant Received During cuurent period		45,671.00
	Less : Grant utilized		(65,786.00)
	<b>Total (a)</b>	<b>-</b>	<b>-</b>
	<b><u>b) Grant Receive From SDTT</u></b>		
	Opening Balance	-	44,351.62
	Grant Received During current period		-
	Add: Interest		783.00
	Less: Bank Charge		(35.40)
	Less : Grant In Aid Refund To SDTT		(45,099.22)
	<b>Total (b)</b>	<b>-</b>	<b>-</b>
	<b><u>c) Grant Receive From APPI</u></b>		
	Opening Balance		
	Grant Received During cuurent period	22,51,500.00	
	Add: Interest Received	23,136.00	
	Less : Bank Charge	(1,437.24)	
	Less : Grant utilized	(18,61,044.00)	
	<b>Total (c)</b>	<b>4,12,154.76</b>	<b>-</b>

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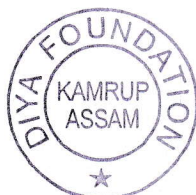
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**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021**

Notes	Particulars	As at	As at
		31 / 03 / 2021	31 / 03 / 2020
		Rs.	Rs.
	<b><u>d) Grant Receive From Farm2 Food Foundation</u></b>		
	Opening Balance		
	Grant Received During cuurent period	62,700.00	
	Add: Interest Received	-	
	Less : Bank Charge	-	
	Less : Grant utilized	(53,700.00)	
	<b>Total (d)</b>	<b>9,000.00</b>	
	<b><u>e) Grant Receive From IIE Under VDVK</u></b>		
	Opening Balance	-	
	Grant Received During cuurent period	10,200.00	
	Add: Interest Received		
	Less : Bank Charge		
	Less : Grant utilized		
	<b>Total (e)</b>	<b>10,200.00</b>	-
	<b>Total (a + b + c + d + e)</b>	<b>4,31,354.76</b>	-
<b>7</b>	<b><u>Irrigation Development Fund (IDF)</u></b>		
	Opening Balance	84,210.00	1,51,790.00
	Received During current period		-
	Less : Grant utilized	(66,310.00)	(67,580.00)
		<b>17,900.00</b>	<b>84,210.00</b>
<b>11</b>	<b><u>Loan To Piggery Beneficiary</u></b>		
	Opening Balance	12,467.00	63,467.00
	Less: Repayment	(12,467.00)	(51,000.00)
	<b>Closing Balance</b>	<b>-</b>	<b>12,467.00</b>
<b>12</b>	<b><u>Tax Deduction At Source</u></b>		
	Opening Balance	38,024.00	21,834.00
	Add: Addition	-	16,190.00
		<b>38,024.00</b>	<b>38,024.00</b>
<b>13</b>	<b><u>Cash In Hand (a+b)</u></b>		
	<b><u>a) FC Cash In Hand</u></b>		
	A) FC Cash In Hand		
	THF Cash		1,702.00
	PHF Cash	347.00	487.00
	WRA Cash		
	<b>Total (a)</b>	<b>347.00</b>	<b>2,189.00</b>
	<b><u>b) Non FC Cash In Hand</u></b>		
	Handloom Cash		77.00
	APPI Cash	2,445.00	
	DF Cash	4,310.00	2,353.00
	MITA Cash	1,187.00	15,094.00
	<b>Total (b)</b>	<b>7,942.00</b>	<b>17,524.00</b>
	<b>Total (a + b)</b>	<b>8,289.00</b>	<b>19,713.00</b>

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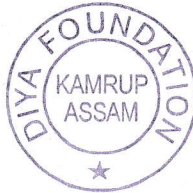
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**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021**

Notes	Particulars	As at	As at
		31 / 03 / 2021	31 / 03 / 2020
		Rs.	Rs.
<b>14</b>	<b><u>Cash At Bank (a+b)</u></b>		
	<b><u>a) FC Cash At Bank</u></b>		
	PNB Account ( 1382000100117701)	25,74,013.41	20,79,856.32
	PNB Account ( 1382000100138917)		8,478.37
	<b>Total (a)</b>	<b>25,74,013.41</b>	<b>20,88,334.69</b>
	<b><u>b) National Cash At Bank</u></b>		
	(PNB A/c No : 1382000100117598)	16,541.64	4,220.22
	(PNB A/c No : 1382000100145078)	81,907.30	14,198.18
	(IDBI A/c No : 1123104000005821)	426.00	413.00
	(AGVB A/c No : 7279010067616)	2,742.00	2,767.00
	(PNB A/c No : 1382000100127230)	2,913.00	2,892.80
	(PNB A/c No. 1382000100157064)	4,09,709.76	-
	<b>Total (b)</b>	<b>5,14,239.70</b>	<b>24,491.20</b>
	<b>Total (a + b)</b>	<b>30,88,253.11</b>	<b>21,12,825.89</b>
<b>15</b>	<b><u>Grant In Aid From FC Fund</u></b>		
	Grant In Aid From NFI		11,787.82
	Grant In Aid From NFI-THF		5,08,500.00
	Grant In Aid From Centre For Catalyzing Change	17,67,267.00	8,34,755.00
	Grant In Aid From Paul Hamlyn Foundation	55,87,199.00	25,00,148.00
	Grant In Aid From Selco foundation	6,04,751.00	1,50,053.00
	Grant In Aid From CINI Under Sustain Plus	27,04,607.00	96,252.00
		<b>1,06,63,824.00</b>	<b>41,01,495.82</b>



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**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021**

Notes	Particulars	As at	As at
		31 / 03 / 2021	31 / 03 / 2020
		Rs.	Rs.
<b>16</b>	<b><u>Grant In Aid From National Fund</u></b>		
	Grant In Aid From APPI	18,61,044.00	44,121.00
	Grant In Aid From Farm2Food Foundation	53,700.00	
	Grant In Aid From NABARD	1,82,000.00	
	Grant In Aid From RCRC	5,00,000.00	
	Grant In Aid From VDK Under MFP	38,437.00	
	Grant In Aid From VikashAnvesh Foundation		1,20,000.00
	Grant In Aid From The ANT	12,000.00	65,786.00
	Irrigation Development Fund	66,310.00	67,580.00
		<u>27,13,491.00</u>	<u>2,97,487.00</u>
<b>17</b>	<b><u>Other Income</u></b>		
	USHA Programme Receive		
	Persons With Disability Program	2,25,940.00	1,92,190.00
	FPO Training Receive - SRIJAN		31,640.00
	Study Centre's share from KKHSOU		
	Donation Received	18,000.00	
	HRS Training Expenses	10,000.00	
	Biomass Drayer from TIDE	33,070.00	
	Training Fees Receive-IIIE		4,500.00
	VDVK Training Receive	6,500.00	
	Training Fees Receive-Spice Board		36,800.00
	Youth Bol Campaign		1,55,557.00
	Interest on Bank	23,336.88	1,578.00
		<u>3,16,846.88</u>	<u>4,22,265.00</u>
<b>18</b>	<b><u>Foreign Fund Expenses</u></b>		
	NFI Program Expenses		12,120.00
	NFI-THF program Expenses		5,08,500.00
	Grant In Aid From Centre For Catalyzing Change	17,67,267.00	8,34,755.00
	Grant In Aid From Paul Hamlyn Foundation	55,87,199.00	25,00,148.00
	Grant In Aid From Selco foundation	6,04,751.00	1,50,053.00
	Grant In Aid From CINI Under Sustain Plus	27,04,607.00	96,252.00
		<u>1,06,63,824.00</u>	<u>41,01,828.00</u>
<b>19</b>	<b><u>National Fund Expenses</u></b>		
	VikashAnvesh Foundation Expenses	-	1,20,000.00
	Farm2Food Foundation Expenses	53,700.00	58,129.00
	Grant In Aid From APPI	18,61,044.00	
	Grant In Aid From NABARD	1,82,000.00	
	Grant In Aid From RCRC	5,00,000.00	
	Grant In Aid From VDK Under MFP	38,437.00	
	Irrigation Development Fund Program Expenses	66,310.00	67,580.00
		<u>27,01,491.00</u>	<u>2,45,709.00</u>
<b>20</b>	<b><u>Other Expenses</u></b>		
	Staff Salary		-
	Audit Fees		
	Bank Charges	1,464.14	865.94
	Training Expenses - IIE		4,500.00
	Office Expenses	77.00	
	FPO Training Expenses -SRIJAN		26,000.00
	HRS Training Expenses	10,000.00	
	Biomass Drayer from TIDE Expenses	33,070.00	
	KKHSOU Study Centre Expenses		
	Persons With Disability Program	1,85,618.00	2,34,999.00
	VDVK Training Expenses	6,500.00	
	Youth Bol Campaign Expenses		1,18,640.00
	Training Expenses - Spices Board		36,800.00
		<u>2,36,729.14</u>	<u>4,21,804.94</u>

Secretary

DIYA Foundation

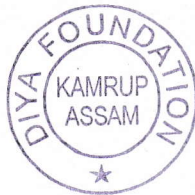


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**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021**

PARTICULARS	NOTES	Rupees as at 31/03/2021	Rupees as at 31/03/2020
<b>A INCOME</b>			
<b>I) REVENUE FROM GRANTS &amp; CONTRIBUTIONS :</b>			
Grant In Aid From FC Fund	15	1,06,63,824.00	41,01,495.82
Grant In Aid From National Fund	16	27,13,491.00	2,97,487.00
Other Income	17	3,16,846.88	4,22,265.00
	<b>TOTAL (A)</b>	<b>1,36,94,161.88</b>	<b>48,21,247.82</b>
<b>B EXPENDITURE</b>			
Foreign Fund Expenses	18	1,06,63,824.00	41,01,828.00
National Fund Expenses	19	27,01,491.00	2,45,709.00
Other Expenses	20	2,36,729.14	4,21,804.94
Depreciation		8,720.00	50,401.00
	<b>TOTAL (B)</b>	<b>1,36,10,764.14</b>	<b>48,19,742.94</b>
<b>C Deficit (-) / Surplus (+)</b>		<b>83,397.74</b>	<b>1,504.88</b>

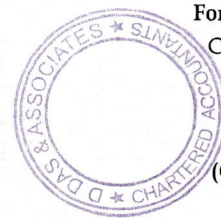
Secretary  
DiYA Foundation

Secretary  
DiYA Foundation



Date : 10/09/2021

Place : Guwahati



For D. Das & Associates  
Chartered Accountants

(CA Kishore Baishya)  
Partner  
(Membership No. :305230)

UDIN :21305230AAAAGT7187

**DIYA FOUNDATION**

LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120 ( Head Office)

THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015 (Registered Office)

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021**

PARTICULARS	NOTES	Rupees as at 31/03/2021	Rupees as at 31/03/2020
<b>A RECEIPTS</b>			
<b>I) Opening Balance</b>			
Cash In Hand	22	19,713.00	17,013.00
Cash At Bank	23	21,12,825.89	4,01,286.61
<b>II) Grant In Aid Receive</b>			
Grant In Aid Receive (Foreign Fund)	24	1,09,92,534.00	57,39,378.00
Grant In Aid Receive (National Fund)	25	30,56,837.00	2,09,792.00
Other Receipts	26	3,05,977.00	4,55,497.00
Interest Receive From Savings Bank Account	27	1,47,284.88	40,621.00
Loan & Advances		6,073.00	-
<b>TOTAL (A)</b>		<b><u>1,66,41,244.77</u></b>	<b><u>68,63,587.61</u></b>
<b>B PAYMENTS</b>			
<b>III) Grant In aid Expenses</b>			
Foreign Fund Expenses	28	1,04,67,343.61	39,33,177.00
National Fund Expenses	29	25,95,304.00	3,56,594.22
Own Program Expenses	30	-	-
Fixed Assets Purchase	31	2,42,150.00	78,900.00
Other Expenses	32	2,39,892.05	3,56,304.50
TDS Payable		-	-
<b>IV) Closing Balance</b>			
Loan & Advance		13.00	6,073.00
Cash In Hand	33	8,289.00	19,713.00
Cash At Bank	34	30,88,253.11	21,12,825.89
<b>TOTAL (B)</b>		<b><u>1,66,41,244.77</u></b>	<b><u>68,63,587.61</u></b>

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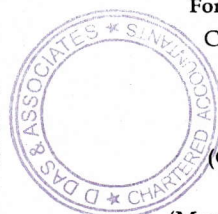
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DIYA Foundation



Date : 10/ 09 / 2021  
Place : Guwahati

UDIN :21305230AAAAGT7187

For D. Das & Associates  
Chartered Accountants



(CA Kishore Baishya)  
Partner  
(Membership No. :305230)

**DIYA FOUNDATION**

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**NOTES TO RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021**

Notes	Particulars	As at	As at
		31 / 03 / 2021	31 / 03 / 2020
<b>22</b>	<b>Cash In Hand</b>		
	DF Cash	2,353.00	733.00
	MITA Cash	15,094.00	6,148.00
	FC Cash	2,189.00	9,628.00
	SDTT Cash		163.00
	Handloom Cash	77.00	77.00
	Irrigation Dev. Cash		264.00
		<b>19,713.00</b>	<b>17,013.00</b>
<b>23</b>	<b>Cash At Bank</b>		
	(PNB A/c No : 1382000100117701)	20,79,856.32	2,11,697.32
	(PNB A/c No : 1382000100138917)	8,478.37	1,09,960.53
	(PNB A/c No : 1382000100120574)		44,188.62
	(PNB A/c No : 1382000100127230)	2,892.80	2,867.60
	(IDBI A/c No : 1123104000005821)	413.00	398.00
	(PNB A/c No : 1382000100117598)	4,220.22	9,180.54
	(AGVB A/c No : 7279010067616)	2,767.00	2,730.00
	(PNB A/c No: 1382000100145078)	14,198.18	20,264.00
		<b>21,12,825.89</b>	<b>4,01,286.61</b>
<b>24</b>	<b>Grant In Aid Receive (Foreign Fund)</b>		
	Grant In Aid From Centre for Catalyzing Change	17,62,634.00	8,31,645.00
	Grant In Aid From THF-NFI	-	4,16,878.00
	Grant In Aid Receive From NFI	-	-
	Grant In Aid Receive from PHF	74,41,900.00	27,42,855.00
	Grant In Aid Receive from Selco Foundation	-	7,48,000.00
	Grant In Aid Receive from CINI Under Sustain+	17,88,000.00	10,00,000.00
		<b>1,09,92,534.00</b>	<b>57,39,378.00</b>
<b>25</b>	<b>Grant In Aid Receive (National Fund)</b>		
	Farm2 Food Foundation	62,700.00	44,121.00
	Grant In Aid From The ANT (MITA)	12,000.00	45,671.00
	Grant In Aid From VAF		1,20,000.00
	Grant In Aid From NABARD	1,82,000.00	
	Grant In Aid From RCRC	5,00,000.00	
	Grant In Aid From APPI	22,51,500.00	
	Grant In Aid From IIE (VDVK)	10,200.00	
	Grant In Aid From IIE under MSP for MFP	38,437.00	
		<b>30,56,837.00</b>	<b>2,09,792.00</b>
<b>26</b>	<b>Other Receipts</b>		
	Loan repaid by Piggery Beneficiary	12,467.00	51,000.00
	Newspaper Sale		
	Training cost Receive -HRS Kahikuchi	10,000.00	-
	Training cost Receive - IIE		4,500.00
	PMKVY Training -Spice Board		36,800.00
	VDVK Training Receive from IIE	6,500.00	
	FPO Training (SRIJAN)		31,007.00
	Youth Bol Campaign-C3		1,40,000.00
	Receive from TIDE for Biomas Drayer	33,070.00	-
	Donation Received	18,000.00	-
	Person With Disability Program	2,25,940.00	1,92,190.00
		<b>3,05,977.00</b>	<b>4,55,497.00</b>
<b>27</b>	<b>Interest Receive From Savings Bank Account</b>		
	SDTT Project		783.00
	FC Account	1,00,812.00	38,260.00
	Handloom Program	91.00	96.00
	Diya Foundation	23,245.88	1,482.00
	Diya Foundation APPI Project	23,136.00	
		<b>1,47,284.88</b>	<b>40,621.00</b>

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**NOTES TO RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021**

Notes	Particulars	As at	As at
		31 / 03 / 2021	31 / 03 / 2020
<b>28</b>	<b><u>Foreign Fund Expenses</u></b>		
	Grant In Aid Expense From Centre for Catalyzing Change	17,67,267.00	8,34,755.00
	Grant In Aid Expense From THF-NFI	10,268.61	5,08,500.00
	Grant In Aid Expense From NFI	-	12,120.00
	Grant In Aid Expense from PHF	53,62,854.00	24,01,093.00
	Grant In Aid Expense from Selco Foundation	6,34,347.00	1,20,457.00
	Grant In Aid Expense from CINI Under Sustain+	26,92,607.00	56,252.00
		<u>1,04,67,343.61</u>	<u>39,33,177.00</u>
<b>29</b>	<b><u>National Fund Expenses</u></b>		
	Grant In Aid Return To SDTT		45,099.22
	Farm2 Food Foundation	53,700.00	58,129.00
	VikashAnvesh Foundation (VAF)		1,20,000.00
	Grant In Aid From The ANT		65,786.00
	Grant In Aid From Iie Under MFP	27,900.00	
	Grant In Aid From RCRC (Covid Relief)	5,00,000.00	
	Grant In Aid From NABARD	1,82,000.00	
	Grant In Aid from APPI	17,65,394.00	-
	Irrigation Development Fund (IDF)	66,310.00	67,580.00
		<u>25,95,304.00</u>	<u>3,56,594.22</u>
<b>30</b>	<b><u>Own Program Expenses</u></b>		
		-	-
		-	-
<b>31</b>	<b><u>Fixed Assets Purchase</u></b>		
	<b><u>a) FC Fixed Assets</u></b>		
	Camera (PHF)		15,000.00
	HP Prierter (PHF)		14,900.00
	Projector Screen(PHF)		9,000.00
	Laptop (CINI)		40,000.00
	Fan (PHF)	2,500.00	
	Steel Almirah (PHF)	12,000.00	
	Steel Almirah (Sustain Plus)	12,000.00	
	Laptop (PHF)	60,000.00	
	DSLr (PHF)	40,000.00	
	Printer (PHF)	20,000.00	
	<b>Total (a)</b>	<u>1,46,500.00</u>	<u>78,900.00</u>
	<b><u>b) Non FC Fix Assets</u></b>		
	Laptop APPI	39,500.00	
	Printer APPI	16,850.00	
	Furniture APPI	39,300.00	-
	<b>Total (b)</b>	<u>95,650.00</u>	<u>-</u>
	<b>Total (a + b)</b>	<u>2,42,150.00</u>	<u>78,900.00</u>
<b>32</b>	<b><u>Other Expenses</u></b>		
	Training Expenses-IIE		4,500.00
	Audit Fees		
	Bank Charges	4,627.05	1,151.50
	Misc Expenses		
	Office Expenses	77.00	
	Training Expenses - Spices Board		36,800.00
	Training Expenses HRS Kahikuchi	10,000.00	
	Expenses For Tide Biomas Drayer	33,070.00	
	VDVK Training Expenses	6,500.00	
	Persons With Disability	1,85,618.00	1,69,213.00
	FPO Training expenses - SRIJAN		26,000.00
	Yoth Bol Campaign Expenses		1,18,640.00
		<u>2,39,892.05</u>	<u>3,56,304.50</u>

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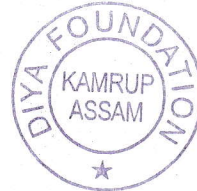


**DIYA FOUNDATION**  
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 NOTES TO RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Notes	Particulars	As at	
		31 / 03 / 2021	31 / 03 / 2020
33	<b>Cash In Hand (a+b)</b>		
	<b>a) FC Cash In Hand</b>		
	NFI Cash	-	-
	THF Cash		1,702.00
	PHF Cash	347.00	487.00
	WRA Cash		
	<b>Total (a)</b>	<u>347.00</u>	<u>2,189.00</u>
	<b>b) Non FC Cash In Hand</b>		
	Handloom Cash		77.00
	SDTT Cash		
	APPI Cash	2,445.00	
	MITA Cash	1,187.00	15,094.00
	DF Cash	4,310.00	2,353.00
	<b>Total (b)</b>	<u>7,942.00</u>	<u>17,524.00</u>
	<b>Total (a + b)</b>	<u>8,289.00</u>	<u>19,713.00</u>
34	<b>Cash At Bank (a+b)</b>		
	<b>a) FC Cash At Bank</b>		
	PNB Account ( 1382000100117701)	25,74,013.41	20,79,856.32
	PNB Account ( 1382000100138917)		8,478.37
	<b>Total (a)</b>	<u>25,74,013.41</u>	<u>20,88,334.69</u>
	<b>b) National Cash At Bank</b>		
	(PNB A/c No : 1382000100117598)	16,541.64	4220.22
	(IDBI A/c No : 1123104000005821)	426.00	413
	(AGVB A/c No : 7279010067616)	2,742.00	2767
	(PNB A/c No : 1382000100127230)	2,913.00	2,892.80
	(PNB A/c No. 1382000100157064)	4,09,709.76	0
	(PNB A/c No. 1382000100145078)	81,907.30	14,198.18
	<b>Total (b)</b>	<u>5,14,239.70</u>	<u>24,491.20</u>
	<b>Total (a + b)</b>	<u>30,88,253.11</u>	<u>21,12,825.89</u>



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**DEPRECIATION ON FIXED ASSETS (FOREIGN GRANTS)**  
**FINANCIAL YEAR 2020-21**

Note No 8

SCHEDULE "A"

**: FIXED ASSETS :**

<u>Name of the Item</u>	<u>W.D.V. As on 01/04/20</u>	<u>Addition (Deduction)</u>	<u>Rate of Depn.</u>	<u>Depreciation of the year</u>	<u>W.D.V. as on 31/03/21</u>
<b>Block "A" (0%)</b>					
<b>Block "B" (10%)</b>					
Furniture (PHF)	36,166.00		10%	3,617.00	32,549.00
Furniture (NFI)	10,174.00		10%	1,017.00	9,157.00
Fillter (NFI)	2,565.00		10%	257.00	2,308.00
Steel Almirah (PHF)		12,000.00	10%	1,200.00	10,800.00
Steel Almirah (Sustain Plus)	-	12,000.00	10%	1,200.00	10,800.00
<b>Block "C" (15%)</b>					
Two Wheeler (NFI)	42,237.00		15%	6,336.00	35,901.00
Two Wheeler (PHF)	53,004.00		15%	7,951.00	45,053.00
Protoble Active Speaker (PHF)	9,022.00		15%	1,353.00	7,669.00
Prienter (PHF)	10,826.00	20,000.00	15%	3,124.00	27,702.00
Prienter HP-419 (PHF)	13,782.00		15%	2,067.00	11,715.00
Canon Digital Camera PHF	13,875.00		15%	2,081.00	11,794.00
PHF Projector Screen	8,325.00		15%	1,249.00	7,076.00
Fan (PHF)	-	2,500.00	15%	375.00	2,125.00
DSLR Camera (PHF)	-	40,000.00	15%	3,000.00	37,000.00
<b>Block "D" (60%)</b>					
Laptop (PHF)	32,242.00	60,000.00	40%	24,897.00	67,345.00
Lenovo Thinkpad Laptop (Sustain+)	32,000.00		40%	12,800.00	19,200.00
	<u>2,64,218.00</u>	<u>1,46,500.00</u>		<u>72,524.00</u>	<u>3,38,194.00</u>



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**DEPRECIATION ON FIXED ASSETS (OWN & National Grant)**  
**FINANCIAL YEAR 2020-21**

Note No 9

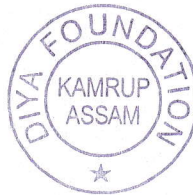
SCHEDULE "A"

**: FIXED ASSETS :**

<u>Name of the Item</u>	<u>W.D.V. As on 01/04/20</u>	<u>Addition (Deduction)</u>	<u>Rate of Depn.</u>	<u>Depreciation of the year</u>	<u>W.D.V. as on 31/03/21</u>
<b>Block "A" (0%)</b>					
Land & Building	1,70,040.00	-		-	1,70,040.00
<b>Block "B" (10%)</b>					
Furniture & Fixtures	46,282.00		10%	4,628.00	41,654.00
Furniture & Fixtures (APPI)	-	39,300.00	10%	1,965.00	37,335.00
<b>Block "C" (15%)</b>					
Weighing & Packing Machine	-	-	15%	-	-
Machinery	27,282.00	-	15%	4,092.00	23,190.00
Looms	-	-	15%	-	-
Handloom Jakard Machine	-	-	15%	-	-
Printer	-	-	15%	-	-
Printer (APPI)	-	16,850.00	15%	2,528.00	14,322.00
<b>Block "D" (40%)</b>					
Computer & Softwares	-	-	40%	-	-
Laptop (APPI)	-	39,500.00	40%	15,800.00	23,700.00
	<u>2,43,604.00</u>	<u>95,650.00</u>		<u>13,213.00</u>	<u>3,10,241.00</u>



  
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**DEPRECIATION ON FIXED ASSETS (NATIONAL GRANTS (SDTT))**  
**FINANCIAL YEAR 2020-21**

Note No 10

SCHEDULE "A"

**: FIXED ASSETS :**

<u>Name of the Item</u>	<u>W.D.V. As on 01/04/20</u>	<u>Addition (Deduction)</u>	<u>Rate of Depn.</u>	<u>Depreciation of the year</u>	<u>W.D.V. as on 31/03/21</u>
<b>Block "A" (0%)</b>					
<b>Block "B" (10%)</b>					
Furniture & Fixtures	19,080.00	-	10%	1,908.00	17,172.00
Filter	897.00	-	10%	897.00	-
<b>Block "C" (15%)</b>					
Camera	9,717.00	-	15%	1,458.00	8,259.00
Generator	28,264.00	-	15%	4,240.00	24,024.00
<b>Block "D" (40%)</b>					
Laptop	1,165.00	-	40%	1,165.00	-
	<u>59,123.00</u>	<u>-</u>		<u>9,668.00</u>	<u>49,455.00</u>



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